IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITR No.122 of 1989
Date of decision:20.11.2006

The Commissioner of Income Tax, Patiala

....Petitioner

versus

Shri Joginder Singh

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. SK Garg Narwana, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 23.3.1988 in ITA No.564 of 1985, for the assessment year 1977-78:-

> "Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that the capital gains arising from the sale of land actually put to agricultural use, wherever located, are not liable to tax?"

In view of our judgment rendered today in ITR No.67 of 1989 (**The Commissioner of Income Tax, Patiala v. Sardarni Devinder Kaur**), the question referred is answered in favour of the revenue and against the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

November 20, 2006
'gs'

(Rajesh Bindal)
Judge